open to the electors to get those mistakes corrected by the Revising Authorities under Rule 9 of the Legislative Council Electoral Rules, dated the 26th December, 1921.

(*b*) Specific allegations are being enquired into.

WORKING OF THE INCOME TAX REGULATION.

2. MR. JOSEPH PANJIKARAN: (*a*) Will the Government be pleased to state whether they know that the Income Tax Regulation is becoming very unpopular among the public?

(*b*) Will the Government be pleased to state the following particulars concerning the working of the Regulation, *viz.*,

(1) the total number of assessees throughout the State;

(2) the total number of cases in which the accounts of the assessees have been acted upon, whether for not acting upon the accounts the officers have made any record of their reasons, the number of cases in which such reasons are stated and the number of cases in which no reason is stated;

(3) how many appeals have been filed by the assessees, and how many allowed, together with the number disallowed on technical grounds; and

(4) whether the Government have issued any private instructions to the Income Tax officers regarding the working of the Regulation? If there be any private instructions, will the Government be pleased to lay on the table such instructions for perusal by the Council?

MR. R. KRISHNA PILLAI: (*a*) The answer is in the negative.

(*b*) (1) 2,583.

(2) Government do not consider that any useful purpose will be served by the collection of these statistics. The Income Tax Commissioner has issued general instructions to assessing officers that they should record specifically the reasons for not accepting the assessees' accounts or contentions, and assessees have the right of appeal.

(3) Information has been called for and will be laid on the table when received.

(4) Government have not issued any private instructions.

ENCOURAGEMENT TO DR. K. P. RAMAN PILLAI.

3. MR. JOSEPH PANJIKARAN: Will the Government be pleased to state what encouragement the Government have given to Dr. K. P. Raman Pillai, M. B., F. R. C. S. (Edin.), on his return from England after a distinguished career of post-graduate study at his own cost and whether the Government have made any arrangements so as to enable Dr. Raman Pillai to utilise his knowledge in advanced surgery and diseases of the ear, nose and throat for the benefit of the people of Travancore?

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